

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 835 – HB 1483

March 6, 2009

SUMMARY OF BILL: Prohibits the Commissioner of Revenue from exercising any measures of enforcement, regarding a tax exemption or an exception for a taxpayer having not-for-profit status, until the taxpayer's appeal concerning a remedy is finally adjudicated.

ESTIMATED FISCAL IMPACT:

State Revenue – Net Impact – Not Significant

Assumption:

- Based on information provided by the Department of Revenue, any net change to state revenue is considered not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/rnc